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# STATE OF INDIANA

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**To:** Governor Mitchell E. Daniels, Jr.  
**From:** Cheryl A.W. Musgrave, Commissioner *CWM*  
**Date:** 8/23/07  
**Re:** Findings on the March 1, 2006 Assessment of Sullivan County, Indiana

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## **Findings on the Status of Annual Adjustments in Sullivan County**

A county-wide analysis of gross assessed values on all classes of industrial parcels revealed that ninety-six percent (96%) of these parcels had no change or a decline in assessed values from the 2005 assessment year to the 2006 assessment year.

A county-wide analysis of gross assessed values on all classes of commercial parcels revealed that ninety-two percent (92%) of these parcels had no change or a decline in assessed values from the 2005 assessment year to the 2006 assessment year.

This lack of changes to assessed values is particularly suspicious in light of the fact that the local assessors were required to adjust assessments from January 1, 1999 value levels to January 1, 2005 value levels.

The assessment-to-sales ratio study submitted by the Sullivan County Assessor indicated that assessments on certain classes of property in certain townships may be inaccurate or inequitable. Specifically:

### **Residential Properties**

- Unimproved residential property assessments in Turman Township were outside the acceptable range of assessment accuracy required by 50 IAC 21.
- Unimproved residential property assessments in Jefferson Township were outside the acceptable range of assessment uniformity required by 50 IAC 21.

### **Commercial Properties**

- Unimproved commercial property assessments in Sullivan County were outside the acceptable range of assessment accuracy and equity required by 50 IAC 21.

- Two sales were reported for Unimproved Commercial property county-wide. It is unknown if other information, as specified in 50 IAC 21-5-2(b), was utilized in the annual adjustment process.

### **Industrial Properties**

- One sale was reported for Improved Industrial property county-wide and zero sales were reported for Unimproved Industrial property county-wide. It is unknown if other information, as specified in 50 IAC 21-5-2(b), was utilized in the annual adjustment process.

### **Recommendation**

In light of the findings detailed above, I recommend that the Department take immediate action to initiate the reassessment of real property in Sullivan County, Indiana.